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Article

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Cogent Business & Management

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Suggested Citation: Belay, Habtie Alemnew; Hailu, Fentaye Kassa; Sinshaw, Gedif Tessema (2024) : Corporate social responsibility (CSR) practices in large manufacturing firms: a qualitative multi-case study from Ethiopia, Cogent Business & Management, ISSN 2331-1975, Taylor & Francis, Abingdon, Vol. 11, Iss. 1, pp. 1-32,
<https://doi.org/10.1080/23311975.2024.2310621>

This Version is available at:

<https://hdl.handle.net/10419/326030>

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To cite this article: Habtie Alemnew Belay, Fentaye Kassa Hailu & Gedif Tessema Sinshaw (2024) Corporate social responsibility (CSR) practices in large manufacturing firms: a qualitative multi-case study from Ethiopia, Cogent Business & Management, 11:1, 2310621, DOI: [10.1080/23311975.2024.2310621](https://doi.org/10.1080/23311975.2024.2310621)

To link to this article: <https://doi.org/10.1080/23311975.2024.2310621>



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Corporate social responsibility (CSR) practices in large manufacturing firms: a qualitative multi-case study from Ethiopia

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ABSTRACT

Assessment of actual practices and initiatives would potentially enhance the implementation of corporate social responsibility. For the same purpose, this work aimed at enumerating specific CSR activities being pursued by large manufacturing businesses and detecting whether there have been observed developmental changes in CSR practices in the industry. To this end, we have devised a multi-case study research design. Because they needed attention of inquiry, large manufacturing firms in the Amhara region of Ethiopia constituted the target units. The recent corporate social responsibility practices of four purposefully selected firms have been judged by functional managers and report analysis. The hybrid of deductive—theory-driven data collection and data analysis—and inductive approaches governed the inquiry. We utilized a stakeholder-based Corporate Social Responsibility (CSR) conceptual framework from the existing literature. The results of a stakeholder-based analysis of CSR practices show that: (1) the industry has implemented numerous CSR initiatives and activities for each of the stakeholder groups; (2) developmental changes in CSR performance are observed; and (3) healthy (responsible) business behavior has generally been evident. Notwithstanding its limitations, the study has provided useful insights into both practice and policymaking. Similar studies with tailored designs are encouraged for future research.

IMPACT STATEMENT

There exists a clear link between businesses as institutions and society. The effect is bilateral: businesses affect the state of a society, and the society can grant or lift up legitimacy for businesses. Thus, the extent to which either of the parties are discharging the responsibilities for the other party need to be examined. This particular study has found itself in the first line of inquiry: examining the extent to which selected businesses in the country of Ethiopia, particularly in the Amhara region of the country, have been responsible to society (which has been expressed in terms of stakeholders), and enumerating the numerous initiatives these companies have been pursuing for the same group of stakeholders (operationalization of society). This piece of knowledge would be useful for both the businesses to see their track and to the society to lift up, or otherwise, its legitimacy. Apart from practical contribution, the study would contribute to the theory of business and society in its insight into the integration of stakeholder and CSR theories, yielding a multi-stakeholder approach to CSR inquiry.

ARTICLE HISTORY

Received 23 July 2023
Revised 29 December 2023
Accepted 23 January 2024

KEYWORDS

Stakeholder theory; social responsibility; business ethics; corporate citizenship; business and society; business in society

REVIEWING EDITOR

Mohamed Mousa, WSB
University: Akademia
WSB, Poland

SUBJECTS

Environmental Studies;
African Studies;
Sustainable Development;
Business, Management
and Accounting; Industry
& Industrial Studies

1. Introduction

The responsibilities (or obligations) of business to ‘society’ in general (Bowen, 1953; Frederick, 1960), or to ‘stakeholders’ in particular (Freeman, 1984), have been a concern of academic inquiry and practice for more than a century (Amin-Chaudhry, 2016; Carroll, 1999; Klonoski, 1991). With the development of the corporate form of business, the inquiry has popularly gone by the labeling of ‘Corporate Social Responsibility (CSR; Carroll, 1999). In today’s usage, CSR is conceived and measured with the application of stakeholder concept (Carroll, 2015). For example, Aguinis (2011) forward this definition of CSR: (CSR

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involves) context-specific organizational actions and policies that take into account stakeholders' expectations and the triple bottom line of economic, social, and environmental performance. Similarly, Basu and Palazzo (2008) definition of CSR welcomes the stakeholder importance: [CSR entails] the process by which managers within an organization think about and discuss relationships with stakeholders.... Keeping the same legacy, in the present work, the operational definition reads 'CSR encompasses the economic, legal, ethical, and discretionary responsibilities (issues) that businesses owe towards six stakeholder groups (employees, customers, suppliers, shareholders, community, and environment).

More broadly, because the central theme has been the nature of the relationship that ought to exist between business as an institution and society (Klonoski, 1991; Preston, 1975), leading pioneers of the field (e.g. Carroll, 1979, 1991, 1999, 2008, 2015; Lee, 2008; Schwartz & Carroll, 2008; Wood, 1991, 2000, 2010; Wood & Cochran, 1992) have consistently adopted the nomenclature of 'Business and Society' (hereafter B&S). Hence, this work proceeds by adopting the same. The works—both the academics and the practice—have targeted, explicitly or implicitly, answering one or more of these five fundamental inquiry questions of the field of B&S in general and CSR in particular: (1) *Should businesses engage in social responsibilities at all and in the first place?* (2) *What exactly are the responsibilities of business to society? Why?* (3) *To whom businesses are responsible?* (4) *How would businesses' social responsibilities be measured?* and (5) *Why do some businesses act responsibly while others do not?*

This particular work has immersed itself in contributing to the fifth fundamental inquiry of the B&S field in general and CSR in particular. In turn, answering this question requires two aspects: (1) evaluating the CSR performance/practice of businesses and (2) searching for potential enabling and/or disabling drivers accountable for that level of CSR performance. More particularly, the work focused on the first strand: evaluating the CSR practice of businesses. The motivation to focus on this research theme arises from pragmatic evidences. It has become very common in Ethiopia to read and hear businesses become unethical and are engaged in irresponsible practices. Police news and magazine features frequently carry such bad news. Thus, it is worthy and timely to formally assess such practices. Moreover, the study is triggered by the observance of trend shifts in the global literature. Trends and shifts are evident to gear attention to this inquiry issue (Aguilera et al., 2007; Matten & Moon, 2008; Smith, 2003; Zyglidopoulos et al., 2012). Smith (2003), for example, has capitulated on the shift to CSR practice by stating this: 'The debate about CSR has shifted: it is no longer about whether to make substantial commitments to CSR, but how?' (p. 55).

To trace what prior domestic literature has focused on, a systematic literature review that focused on the academic inquiry of the practice of CSR in Ethiopia has been made. Similar review works avail in the literature (e.g. Wut et al., 2022). Generally, empirical works carried out in different industries of businesses such as manufacturing (e.g. Asnake et al., 2019; Eyasu & Endale, 2020; Gemechu et al., 2020; Potluri & Temesgen, 2008; Rao & Hailu, 2016), Hotels (e.g. Hailu & Nigatu, 2015; Tilaye, 2019), banks (Bimir, 2017; Eshetu, 2019), health sector (Tsegaw & Yohannes, 2019), and merchandise (Uvaneswaran et al., 2019) have indicated that both fronts of CSR and irresponsibility have been actually in place. The review has revealed these major shortcomings of the extant literature: exclusive attention on quantitative inquiry, small scale surveys focusing on few firms, emphasis on determinants of CSR rather than CSR practice, and lack of comparative analysis. The literature analysis has further revealed that especially manufacturing businesses call for more inquiry as the businesses are not found at the desired level. Potluri and Temesgen (2008), for example, have confirmed that about 69% of employees, 71% of customers, and 75% of the public were displeased about the CSR practices of the companies. More recent studies on the same business segment do not convey an improved notion of CSR practices (Amare, 2019; Asnake et al., 2019; Gemechu et al., 2020; Mamo et al., 2023; Mulugeta & Muhammednur, 2020; Uvaneswaran et al., 2019). Even though only a few papers were carried out in the service sector and merchandise businesses, the review demonstrated that the CSR practice of manufacturing is flooded with critics and dissatisfaction.

When the works are clustered regional state wise, only a handful of papers resided in Amhara Regional State: manufacturing (Belay et al., 2023; Eyasu & Endale, 2020; Hailu & Rao, 2016; Kassa, 2019; Rao & Hailu, 2016; Uvaneswaran et al., 2019), hotels (Fentaw, 2016; Hailu & Nigatu, 2015), banks (Eshetu, 2019), and merchandise businesses (Uvaneswaran et al., 2019). The practice of CSR, however, is not different from the nationwide picture. As per Rule No. 1/2012 of the Investment and Industry Bureau of Amhara National Regional State, large manufacturing firms are those firms with employee size of greater than 100 and seed capital (excluding the value of buildings) of ETB (Ethiopian Birr) 20,000,000 (twenty million). Those firms labeled 'large' by the bureau, whether they meet the set criteria or not, are considered in the study. As per

the Bureau, there exists four clusters of manufacturing firms engaged in the production of chemicals and construction-related products; agro-processing products, textile and leather, and Metals and woodwork. As the focus remains on the industry as a whole, a representative firm has been picked from each cluster.

Because the review has indicated that a focus on 'large manufacturing firms' require priority, a decision has been made to focus on the same. The review suggests that a need for further qualitative study on CSR practice in these large manufacturing businesses is worthy for a pragmatic reason: giving attention to problem-prone lines of business. In another saying, the next logical inquiry agenda would involve examining whether there exists a change in recent CSR practices of this segment of the business. Furthermore, study of CSR practices of large manufacturing firms is worthy of practice and policy-making. For practice, surveys of CSR practices help organizations improve performance and accountability. The study demonstrated a package of CSR practices exercised by the case study firms. This shred of evidence would be taken as an important lesson for other organizations. Policymakers would attend to the findings of the study for legislative and regulatory purposes, as well. In sum, this has triggered the present researchers to answer these two research questions (they are, in essence, derivatives of the fifth fundamental question of the CSR inquiry): What specific CSR activities or initiatives manufacturing firms in Amhara Region have been pursuing? Are there developmental changes in the current CSR practices of these businesses?

The rest of the paper is organized as such. In Part 2, we have presented the theoretical works, the conceptual framework of the study, and related empirical literature. Methods employed in the study are presented in Part 3. Whereas Part 4 is devoted to the presentation of results, Part 5 is reserved for the presentation of supporting evidences for the results, what is formally labelled as 'Discussion'. Part 6 concludes with the work by highlighting the takeaway findings, contributions cautionary limitations, and future recommendations for future research.

2. Review of related literature

2.1. Corporate social responsibility: history, importance, and implications

2.1.1. Historical background of CSR practice

The nature of relationship that would exist between organizations of human creatures in general, businesses in particular, and narrower target on corporations, and society has been a concern since Bowen's work. In its practice sphere, CSR has also walked a long journey. The first four decades (1950s to the beginning of the 1990s) have been characterized by conceptual proliferation in the academic world with 'much talk rather action', while the practice had been mainly confined to some corporate philanthropies (Carroll, 2008, 2015). This has been manifested in the USA where the concept of CSR and many other alternative concepts were born from.

CSR has become a common practice and concern of global business and non-business organizations since the turn of the 1990s (Agudelo et al., 2019; Carroll, 2015; Moura-Leite & Padgett, 2011). A study by Fortune Magazine of the top Fortune 500 companies in 1990 showed that about 90% of the Fortune 500 companies included CSR as one of their goals and themes in their reports (Lee, 2008; Moura-Leite & Padgett, 2011). A serious institutionalization of CSR in European countries has been launched in the 2000s (Agudelo et al., 2019). Elsewhere in the other continents—in Latin America, Asia, and Africa—'CSR thinking is rapidly catching on and growing' (Carroll, 2015, p. 95) in the 2000s. A Comprehensive review by Amin-Chaudhry (2016) demonstrates the themes that have been prominent at different times, in the almost 100years, of the life history of CSR. At least since 2010, as per the reviewer, 'CSR initiatives have become an integral practice of any corporation' (p. 202). Accordingly, evaluating the CSR practice and implementation has been pervasive (Fatima & Elbanna, 2023).

2.1.2. Meaning and nature of CSR

Bowen (1953) was cautious on the question of 'what exactly are the responsibilities of businesses?' (Lee, 2008, p. 57). Nevertheless, the question has not yet obtained a once-and-for-all kind of answer and it, rather, remained an inquiry theme for the life-long history of CSR (Frerichs & Teichert, 2023; Morales-Parragu et al., 2023). In line with the current inquiry, at least two lines of attention are extracted: *broad and narrow notions, and specific social issues inquiry*.

Narrow vs. Broad notion

Carroll used to cluster labeling and definitions of CSR in to narrow and broad ones (Carroll, 1979, 1991, 2015; Carroll & Shabana, 2010; Schwartz & Carroll, 2003). As to Carroll (2015), the narrow delineation of CSR refers to the economic responsibility of Friedman (1962, 1970). But, it would be interpreted to mean, as well, only one of the four CSR responsibilities (Carroll, 1979, 1991) or only one of the three-domain CSR responsibilities (Schwartz & Carroll, 2003). Broad-notion represents sets—consisting of two or more—of the three/four responsibilities besides economic responsibility. In this particular inquiry, we espoused the broad notion of CSR. Table 1 presents representative narrow and broad definitions of CSR concept.

The specific social issues

This part of ‘what analysis’ is related to the specific social (or stakeholder) issues (demands, expectations, or problems; Clarkson, 1995; Fitch, 1976) that companies are expected to be responsible and act for. The conceptual CSR literature is a dearth of specificity on these issues. Empirical CSR literature borrows this list of issues from issues Management (IM) literature and mainstream literature on marketing (for customer issues), human resources (employee-related issues), materials management (for supplier issues), finance (for owners’ issues), strategic management, and other functional areas of business. Furthermore, the empirical literature is indebted to the measurement literature for adopting these set of stakeholder issues. Keeping this legacy, the present work has adopted the measurement instrument of (El Akremi et al. (2018) for identifying the stakeholder issues.

2.1.3. Importance and implications of CSR practice

Donaldson and Preston (1995) tripartite descriptive, normative, and instrumental scheme would be helpful and applicable to coalesce the numerous justifications and rationale provided to the question of ‘should’ or ‘should not’ and ‘why’. Accordingly, three streams of justifications—descriptive, normative, and instrumental—would be distinguished. Businesses should engage in CSR because of descriptive reasons (Davis, 1960, 1973, 1967, 1975), normative justifications of consequentialist effects and deontological standards (Schwartz & Carroll, 2003), and numerous instrumental reasons (Carroll & Shabana, 2010). Particularly, the instrumental justifications have received so considerable attention from empirical researchers that several reviews have been made to document the number of consequences (outcomes) businesses would obtain from pursuing CSR initiatives (e.g. Aguinis & Glavas, 2012; El Akremi et al., 2018; Jamali & Karam, 2018; Mattingly, 2017; Nave & Ferreira, 2019; Rupp & Mallory, 2015).

More specifically, and narrowly, the instrumental justifications give rise to what is called the ‘business case’ for corporate social responsibility, which is concerned with the primary question of ‘What do the business community and organizations get out of CSR?’ (Carroll & Shabana, 2010, p. 85). Besides contributing to financial performance (Margolis & Walsh, 2003), it has been demonstrated that pursuing CSR would (1) result in cost and risk reduction, (2) build a competitive advantage when crafted as a differentiation strategy, (3) result in reputation and legitimacy enhancement, and (4) allow win-win for both the firm to pursue its interest and stakeholders to satisfy demands (Carroll & Shabana, 2010; Kurucz et al., 2008).

Table 1. Sample wide and narrow definitions of CSR concept.

Author	Definition	Labeling
Bowen (1953)	It refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society	Wide
Davis (1960)	Businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest.	Narrow
Sethi (1975)	Social responsibility implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance.	Narrow
Davis (1973)	SR] refers to the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm.	Wide
Carroll (2015)	The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time	Wide

Source: Adapted from the literature.

2.1.4. *Micro-CSR vs. macro-CSR*

There develops a tendency to label CSR studies into micro, macro, and multilevel (Aguinis & Glavas, 2012). A distinction among these streams of inquiry follows. Micro-CSR encompasses 'the study of the effects and experiences of CSR [---] on individuals (in any stakeholder group) as examined at the individual level' (Rupp & Mallory, 2015, p. 216). As such, there would be as many micro-CSR inquires as there are stakeholder groups. Thus, we would refer to micro-CSR inquires such as CSR-community, CSR-employee, and CSR-consumers to indicate the study of antecedents, mediators, moderators and outcomes of that micro-CSR (Mahmud et al., 2023). On the other hand, macro-CSR focuses on the inquiry of CSR antecedents, mediators, moderators, outcomes and practices at higher levels: group level, organizational level, industry level, and so on (Aguinis & Glavas, 2012; Mattingly, 2017). When we apply any combination of the two streams, the inquiry then takes the labeling of 'multilevel' analysis (Aguinis & Glavas, 2012; Jamali & Karam, 2018; Kozlowski & Klein, 2000; Ogola & Mária, 2020). The present study has focused on assessing CSR practices and initiatives being pursued for six group of stakeholder groups. Hence, the study finds itself in macro-CSR inquiry stream.

2.1.5. *Schools of thought on CSR dimensions*

A careful study of the CSR literature has shown that there emerged three schools of thought on CSR dimensions, those in which the dimensions are based on: (1) responsibility-based view; (2) triple bottom line (TBL) view; and (3) stakeholder-based view (Latif & Sajjad, 2018).

Proponents in the first school clusters CSR dimensions mainly based on Carroll's four- (Carroll, 1979, 1991, 2016) or three-part CSR domains (Schwartz & Carroll, 2003) or other equivalent responsibility categories. The second school of thought, which is attributed mainly to Elkington (1994), arranges CSR issues based on the triple bottom line (TBL) dimensions. Sexty (2017a, p. 5) has briefly stated this concept as follows.

The triple-E bottom line (3E) is the evaluation of a corporation's performance according to a summary of the economic, social or ethical, and environmental value the corporation adds or destroys. A variation is the triple-P bottom line (3P), which is an evaluation of the corporation's performance according to people, planet, and profits.

The stakeholder school of thought identify the various responsibilities or stakeholder issues accrued to each specific stakeholder group (Carroll, 1991, 2000; Clarkson, 1995; Wood & Jones, 1995). This view well fits with the stakeholder approach to CSR conceptualization and measurement, as argued next.

2.2. *Stakeholder theory: underlying theory*

The role and use of theory in qualitative research have been debatable (Anfara & Mertz, 2015; Collins & Stockton, 2018; Creswell, 2014). This work has placed itself in that camp of scholars who advocate the application of theory in every phase of the research project (Merriam, 2009; Miles & Huberman, 1994). Consistent with the position adopted for the role of theory and the third of school thought highlighted earlier, this section presents the adopted conceptual framework for the inquiry.

2.2.1. *Foundations of stakeholder theory*

Before declaring the application of a multi-stakeholder model for the conceptualization and operationalization of CSR practice, a brief introduction to the foundation of stakeholder theory precedes and is presented in this sub-section.

Though some traced the origin of the stakeholder notion some years back, 'Freeman (1984) was the first author to fully articulate the stakeholder framework in his seminal book, *Strategic Management: A stakeholder approach*' (Laplume et al., 2008, p. 1157) and thus crowned 'Father of stakeholder theory' (p. 1152). He pleads stakeholder philosophy shall be put into practice based on voluntarism to mean that 'an organization must on its own will undertake to satisfy its key stakeholders' (Freeman, 1984, p. 74) so that both the organization and stakeholders would find themselves in 'the win-win' quadrant. But later, Freeman presented the stakeholder model as a generic business or management model and posited the concept labeled 'Managing for Stakeholders' (Freeman et al., 2007).

Following Freeman's footsteps, and later concurrently with him, the term has received considerable academic flavor and thus it has been exposed to numerous applications and multidisciplinary

perspectives. This diversity, as might be expected, has resulted in several definitions and operationalization (e.g. Kaler, 2003; Miles, 2015).

The various definitions have been very often labeled as found either in the camp of narrow or broad view (Carroll, 2015; Donaldson & Preston, 1995; Freeman et al., 2010; Freeman & Reed, 1983; Laplume et al., 2008; Mitchell et al., 1997; Schwartz & Carroll, 2008). Mitchell et al. (1997) have noticed that the notion of 'Claim's legitimacy' has been the ground basis for the 'narrow' definition proponents. Broad-definition advocates, on the other hand, stress the 'stakeholder's power' (p. 862). Laplume et al. (2008) have found that the majority of the articles (94:10 ratio) incline to the broad view of the stakeholder notion. Classic and foundational to these, entire Freeman (1984) put this ever-wide definition: '[Stakeholder is] any group or individual who can affect or is affected by the achievement of the organization's objectives' (p. 46).

Stakeholder theory and CSR Concept: Stakeholder theory has provided an adequate answer to the fundamental question of 'to whom should the firm be responsible?' (Wood & Jones, 1995, p. 231) and has got the concept of 'stakeholder' for the elusive concept of 'social' (Clarkson, 1995; Maignan et al., 2005). Thus, corporations are responsible for legitimate, powerful, and urgent stakeholder groups of employees, customers, suppliers, owners, the community, and the environment. Stakeholder thinking also makes measurement somewhat straightforward. Wood and Jones (1995, p. 231) have suggested that 'Stakeholders *evaluate* how well firms have met expectations and/or how firms' behaviors have affected the groups and organizations in their environment'.

Furthermore, the question of what is obvious. Corporations are responsible for the 'expectations' or demands of the stakeholders. As a justification for 'why corporations are engaged in stakeholder management', underlying normative reasons of moral rights, social contacts, utilitarianism, distributive justice, fairness, and instrumental justifications of competitiveness, profitability, and satisfaction have been forwarded (Donaldson & Preston, 1995; Schwartz & Carroll, 2008). Stakeholder management, thus, has got huge potential to adequately address and answer the fundamental inquiry questions B&S field.

In a nutshell, despite deficiencies, debatable issues, and unsettled points, stakeholder thinking has been crowned as a 'good management theory' (Waddock & Graves, 1997) and has been as essential component of other CSR concepts (Schwartz & Carroll, 2008).

2.2.2. Multi-stakeholder approach to CSR: conceptual framework of the study

After settling that the stakeholder approach has been accepted as an appropriate way of conceiving and measuring CSR (e.g. Ledi & Ameza-Xemalordzo, 2023), the next logical question would be this: 'who counts as stakeholders?' (Carroll, 1991; Carroll & Buchholtz, 2009; Freeman et al., 2010; Laplume et al., 2008; Mitchell et al., 1997). The lump sum answer has been businesses are responsible to 'stakeholder groups' which can be described as 'Stakeholders with similar interests, claims, or rights can be classified as belonging to the same group: employees, shareholders, customers, and so on' (Clarkson, 1995, p. 106).

But the question does not terminate here; it continues with 'how many and which stakeholder groups should be considered?' Freeman et al. (2007) suggest that there would be at least three approaches (or answers) to determine the number and the stakeholder group (s) that demand managerial salience (Mitchell et al., 1997): (1) a noble cause approach; (2) a specific stakeholder approach; and (3) a multi-stakeholder approach.

The noble cause approach searches for one potential cause and the company strives to contribute to that cause. It might include, for example, 'bringing affordable housing to more people, financing the dreams of ordinary citizens, (and) making a first-rate education available to all sectors of society' (Freeman et al., 2007, p. 96). It is highly related to the concept of cause-related marketing (Barone et al., 2000). The second approach, the specific stakeholder approach, focuses on 'satisfying the needs of a small number of specific stakeholder groups, or the needs of one or two generic stakeholder groups' (Freeman et al., 2007, p. 92), which may include, for example, serving employees benefits, being customer-oriented organization or both. It is much unlikely nowadays for a company (manager) to exclusively pick out a few or one stakeholder group as a primacy of concern, i.e. it is unlikely to adopt the specific stakeholder approach.

The third approach, the multi-stakeholder approach, contrary to specific stakeholder approach, extends, to the extreme, 'to produce the greatest good for the greatest number of people in society' (Freeman, 1984, p. 104), and to the minimum, it 'recognizes that it must take into account, at a minimum, customers, suppliers, employees, communities, and financiers' (Freeman, 1984; Freeman et al., 2007, p. 95). It belongs to the utilitarian, to some extent Rawlsian strategy of Freeman (1984). Ironically, it is this

approach that stakeholder theory preaches, advocates, or promotes. The minima for the multi-stakeholder approach (customers, suppliers, employees, communities, and financiers) have been also upheld by Carroll (1991, 2000) and El Akremi et al. (2018).

In his seminar work on the 'Pyramid of CSR', he also remained five primary stakeholders saying 'basically, there are five major stakeholder groups that are recognized as priorities by most firms, across industry lines and in spite of size or location: owners (shareholders), employees, customers, local communities, and the society-at-large' (Carroll, 1991, p. 46). In their measurement model, El Akremi et al. (2018), similarly, content analyzed company responsibilities towards stakeholders and finally they have asserted that 'six domains were deemed appropriate as facets of the CStR construct: employee-, customer-, natural environment-, shareholder-, supplier-, and community-oriented' (p. 626).

Reading these works together, we can infer that the multi-stakeholder approach considers the interests of six stakeholder groups: *customers, employees, and communities* (included in all works); *suppliers* (El Akremi et al., 2018; Freeman et al., 2007); *owners* (Carroll, 2000; El Akremi et al., 2018; Freeman used to call 'financers' in which owners are included); and *environment* (Carroll, 2000; El Akremi et al., 2018; with the suggestion that it may be subsumed under community stakeholder group).

Now, it is time to declare that the current work has applied the '*multi-stakeholder approach (with the six stakeholder groups)*' for the very reason that the full essence of the stakeholder approach to CSR can be captured only when this approach, in contrast to the other two, is applied. Accordingly, CSR is operationalized to mean the various responsibilities (economical, legal ethical, and discretionary) owed to these six stakeholder groups (Carroll, 1979, 1991; El Akremi et al., 2018; Freeman, 1984).

2.3. Responsible leadership and CSR practices

People often confuse responsible leadership and CSR concepts. Thus, here a distinction is made between the two terms. Responsible leadership is one of the emergent leadership forms suggested to enhance ethical behavior of businesses and CSR practices (Christensen et al., 2014). Instead of defining it, the extant literature rather tended to enumerate various orientations of responsible leadership (Siddiqui et al., 2023). Waldman and Siegel (2008) have a dichotomy labeling of economic and stakeholder views of responsible leadership. Waldman and colleagues (Waldman et al., 2020) use strategist versus integrator orientations as two broad views to characterize responsible leaders. Christensen et al. (2014), in their part, expanded this and proposed four orientations of responsible leadership: economist orientation, opportunity seeker orientation, idealist orientation, and Integrator orientation.

At least two important distinctions of CSR and responsible leadership would be extracted. First, orientations matter in pursuing various CSR initiatives, as implied from the proposition 'CSR leaders with different orientations engage differently with society and social responsibilities' (Christensen et al., 2014, p. 173). Accordingly, while leaders with narrow economist and opportunity seeker orientations are accused of negligent in 'other regarding CSR activities', those with the broad orientation (idealist and integrator) are praised for being ethical and other regarding (Pless et al., 2012). The second and the corollary implication is that responsible leadership (through its orientation varieties) is among individual level determinant variables of CSR implementation (dependent variable) (Christensen et al., 2014).

2.4. CSR practices in Ethiopia: previous studies and real practices

A systematic literature review was carried out to identify gaps related to the current CSR practices in Ethiopia. The literature has been torched with the intention of tracing how CSR practices look like across the manufacturing sector of the economy. The analysis is given a visa-a-visa stakeholder-based CSR scheme.

The prior empirical literature has carried out bad news concerning community-oriented CSR: displeasing of community with CSR practices (Potluri & Temesgen, 2008); not engaging in alleviating societal problems (Gereziher & Shiferaw, 2020; Jima & Agama, 2015; Uvaneswaran et al., 2019); and CSR principles being violated (Fentahun, 2020).

Concerning environmental-oriented CSR, extant empirical works have reported even worse and striking practices: no formal system of impact assessment report (Amare, 2019; Rao & Hailu, 2016); poor

handling of waste management, recycling, energy conservation, and air pollution (Asnake et al., 2019; Gemechu et al., 2020); no ISO 14000 environmental accreditation and unwillingness to install environmental concern technologies (Amare, 2019); and in general poor performance with environmental CSR (Amare, 2019; Asnake et al., 2019; Gemechu et al., 2020; Mulugeta & Muhammednur, 2020; Uvaneswaran et al., 2019).

As per past empirical literature, employees-oriented CSR performance has not been rated well, either. This set of work reported that employees were displeased with the CSR practices of firms (Potluri & Temesgen, 2008), unattractive employee-related incentive packages were reported (Asnake et al., 2019; Uvaneswaran et al., 2019) and firms were rated below average in handling safety & health issues and balancing personal-work lives (Uvaneswaran et al., 2019).

Contrary to the other stakeholder-oriented CSR performance, available literature has carried good news and remarkable performance concerning customer-oriented CSR: firms rated well in meeting customer interests, handling customer complains, and inviting customers to work sites (Esubalew & Elifneh, 2018); firms scored overall higher performance in customer issues (Kassa, 2019); and firm positively perceived in customer activities (Ayele, 2019). However, prior research had also revealed some negative results: weakness in providing product-related information, solving customer complains, and meeting product warranties (Uvaneswaran et al., 2019); and unpleasant of customers with customer activities (Potluri & Temesgen, 2008).

There have been few insights and inferences on supplier-oriented CSR practices. Just paradox to Friedmanism view that stakeholder responsibility operates only for shareholders, prior work failed to report CSR performance to this stakeholder group.

3. Methods

3.1. Research setting

The study has set 'Large manufacturing firms in Amara Region' as its research setting and geographical boundary. Justification for this setting follows.

Based on the size of businesses, 'large' ones were taken because, in its original notion, CSR focuses on large businesses often called 'Corporations'. Even though the term 'corporation' has stretched, in its current usage, to refer to any size of business (Carroll & Brown, 2018), the early conception has been the relationship between large businesses and society (Bowen, 1953; Preston, 1975). In the domestic literature, it would be wise to wait for some time in studying the responsible behavior of large businesses, in a similar pattern to the mainstream literature, before turning attention to the responsible behavior of small and medium businesses (e.g. Morsing & Perrini, 2017; Soundararajan et al., 2018).

Manufacturing firms have been a concern for the reason that the systematic review has suggested that more inquiry is required there as the industry has been found the home of blame and accuses of responsible behavior (e.g. Asnake et al., 2019; Potluri & Temesgen, 2008; Uvaneswaran et al., 2019) when compared to service organizations (e.g. Bimir, 2017; Hailu & Nigatu, 2015; Tilaye, 2019) and merchandise firms (Uvaneswaran et al., 2019). Because the blame has been on the entire industry, all sectors of the industry (agro-processing, textile, chemical, construction input producers, metal, and wood) were considered.

The setting of the Amhara region is for two major reasons. One, the systematic review has further indicated that only a handful of papers resided in Amhara Regional State: manufacturing (Eyasu & Endale, 2020; Hailu & Rao, 2016; Kassa, 2019; Rao & Hailu, 2016; Uvaneswaran et al., 2019), hotels (Fentaw, 2016; Hailu & Nigatu, 2015), banks (Eshetu, 2019), and merchandise businesses (Uvaneswaran et al., 2019). Thus, it elicited the researchers to add empirical work. Two, the practical considerations (survey cost, time, and convenience) constrained not to go to other regions of the country. Accordingly, the study has included large manufacturing firms situated in four towns and cities of the region.

The inquiry has emphasized the recent two years (2021–2022) activities of the study companies against the study variables. Towards this end, the study employed a cross-sectional survey and case study research data obtained through questionnaires, interviews, and report extraction.

3.2. Case study research strategy

As per the theory related to qualitative research methodology, five qualitative research methodologies are generally distilled out as common traditions in qualitative research (Creswell, 2007; Merriam, 2009); these are narrative, phenomenology, grounded theory, ethnography, and case study. Very fundamentally, phenomenology aims at finding ‘essential meanings’ of a lived phenomenon (van Manen, 1990); grounded theory strives to develop theory out of data collected (Glaser & Strauss, 1967); narrative focuses on ‘stories’ of individuals (Elliott, 2005); and ethnography works on ‘meanings’ of a phenomenon for a cultural-sharing group (Creswell, 2007). None of these strategies would address and bring answers to the research questions posed in this inquiry. The research questions do not call for meaning (phenomenology & ethnography), theory development (grounded theory), or story telling (narrative). They rather demanded a mere ‘description’ of specific CSR activities that have been exercised by selected companies.

Consequently, these research questions (what CSR activities have been exercised? What developmental changes had been there?) would be better approached and addressed by employing case study research (Creswell, 2007; Merriam, 2009; Stake, 2006; Yin, 2003). In a nutshell, consistent with the school of view that takes case study research as a distinct research design, strategy, or methodology (Creswell, 2007; Merriam, 2009; Yin, 2003), it is regarded as a separate theory of qualitative methodology suitable to address the research questions at hand.

Finally, the purpose of the case design is highlighted. As noted by Yin (2018, p. 36), there exists a tendency to judge case study design is preliminary and useful only for exploratory purposes. However, this is a gross misconception. The more appropriate guiding principle would be ‘Every research method can be used for all three purposes—exploratory, descriptive, and explanatory studies’ (p. 38). By the same analogy, case study research would be conducted for achieving any of the purposes: exploratory, descriptive, and explanatory. Thus, in the present inquiry, we opted for case study method for the purpose of ‘describing’ the recent state of CSR practices in those case firms. Because we have not devised an ‘exploratory’ design, the results have not been a kind of new model or theory. Furthermore, for the study has not gone for ‘explanatory’ purpose, the results did not go for presenting explanatory mechanisms.

3.3. Case selection procedure

Before this study (qualitative case study research), quantitative survey research (self-administered questionnaire) has been carried out. By adopting El Akremi et al. (2018) stakeholder-based CSR conceptual framework and measurement scheme, we let employees rate the CSR practice of 53 large manufacturing firms residing in different cities of Amhara Regional State, Ethiopia. Following this, we clustered the firms based on CSR performance into five sets by employing Pornel et al. (2011) tips for constructing mean intervals. Majority of the firms have had ratings of either ‘Moderately Large Extent’ (19 firms) or ‘To some extent’ (27 firms) CSR performance; taken together, they accounted for about 87 percent of the study population in the quantitative phase. Hence, we decided to focus on this typical set of companies.

The next task has been determining the number of cases and selecting the cases. Concerning the number of cases, the literature suggests an optimal number of cases to be about four (Creswell, 2007, p. 128; Stake, 2006, p. 48); hence the number has been set to be 4. ‘Purposeful selection’ has almost become a de facto approach in the selection of cases (Creswell, 2007; Merriam, 2009; M. B. Miles & Huberman, 1994; Yin, 2003). Maxwell (2013, pp. 100–102) pinpoints five basic goals in using purposeful selection; four of which have been applied here: representativeness, heterogeneity, comparison, and accessibility.

Industry and Investment Bureau of the region clusters manufacturing firms into four, those producing: Chemicals and construction-related products; Agro-processing; Textile and leather; and Metals and woodwork. Thus, as a direct representation and to ensure heterogeneity, one representative firm has been picked from each cluster. Comparison in their CSR practices across the four clusters has been also the target. As a matter of ease of access, proximity, and other practical considerations (conveniences), only those firms operating in nearby cities to the researchers’ residence sites (Bahir Dar and Gondar cities) were considered, leading the four cases to be in the two cities. The use of four cases warrants the issue

of comparison, or replication, and justifies the adoption of a multi-case design (Creswell, 2007; Maxwell, 2013).

For the sake of anonymity and confidentiality, we are reluctant to mention the four case firms and individual participants in names (Braun & Clarke, 2013, p. 169). Instead, the firms will be referred to as

- CF1 (Case Firm 1: taken from 'Metals and Wood' producers cluster),
- CF2 (Case Firm 2: taken from 'Textile' producers cluster),
- CF3 (Case Firm 3: taken from 'Agro processing' producers cluster), and
- CF4 (Case Firm 4: taken from 'chemical and Construction input' producers cluster).

For a similar purpose, for the sake of anonymity and confidentiality, interviewees are anonymously referred to as Int. (to mean 'interviewee') and identified from Int. 01 to Int. 24, wherein Int.01 to Int. 06 are from CF1, Int.07 to Int.12 from CF2, Int.13 to Int.18 from CF3, and Int.19 to Int.24 are from CF4.

3.4. Methods and procedure of data collection

Data collection has been also governed by the conceptual framework of El Akremi et al. (2018). Hence, it has been dictated by a deductive approach. Two major methods of data collection were employed: semi-structured interviews and document (report) analysis. Preparation of an interview guide, or interview protocol in the words of Creswell (2007), preceded the semi-structured interview. Derived from the conceptual framework, informants were required to mention the specific CSR activities that have been exercised in the last two years (2021–2022) against those stakeholder issues stipulated by the conceptual framework. Data have been fetched from January to February 2023.

The corresponding informant (interviewee) has been chosen to be a parallel functional (department) manager in charge of handling that stakeholder issue. Accordingly, the marketing (or sales) department manager was contacted for addressing customer-oriented CSR practices; the supply (purchasing or procurement) manager for supplier-oriented CSR practices; the human resource manager for employee-oriented practices; the finance manager for shareholder-oriented issues; and production manager for natural environment-oriented practices. A replica procedure was placed in each of the case firms for addressing each of the five stakeholder group's issues. For the community-oriented CSR practice, however, the practice differs across the case firms. In only one of the case firms, there exists an established unit responsible for handling this stakeholder issue; this manager has been the informant in this case firm. In two of them, the general managers provided the data. It was the 'ethics officer' who has been contacted for this stakeholder group issue in one of the firms.

For getting entry into the gates (guards, secretary, and general manager) of each case firm, a formal letter from the Industry and Investment Bureau of the region was very helpful. After establishing rapport and permission from the general manager of the firm, the first author personally contacted the above-mentioned functional managers. Six short interview sessions (Yin, 2018), lasting 10 minutes to 30 minutes, were held in each of the case firms. When summed up, twenty-four interview sessions were carried out and all of them were recorded using a sound-recording device. All the interviews, except one telephone conversation, have been face-to-face interviews. For their convenience, the face-to-face interviews had been held in their work sites and offices. The interview data was triangulated by two-year end (2021 and 2022) annual reports. Because of the unique reporting system installed, it was impossible to have such a report from one of the case firms.

3.5. Methods and procedure of data analysis

3.5.1. The hybrid approach

The hybrid approach composed of both deductive and inductive sciences dictated the data analysis stage (Hyde, 2000). In the deductive segment of the analysis, the conceptual framework (El Akremi et al., 2018) applied to govern data collection again dictated a larger part of the data analysis. The inductive segment rather has helped form codes. The whole data analysis, however, followed the thematic analysis

(TA) method, which has been adapted from Braun and Clarke (2006, 2013). The six-step TA procedure of Braun and Clarke (2006) has been tailored to suit the mix procedure of inductive and deductive analytical procedures. The deductive approach preceded the inductive one, i.e., while the deductive approach provided the themes and categories, the inductive approach took turn to search for potential codes. Thus, the steps are rearranged as follows:

- Step 1. Searching for themes
- Step 2. Reviewing themes
- Step 3. Defining and naming themes
- Step 4. Reading and familiarization.
- Step 5. Coding
- Step 6. Writing

3.5.2. Deductive stage

The first three steps constituted the deductive approach and were exclusively theory-based. Thus, the six stakeholder-based CSR practices mirror six themes (steps 1 and 2). Furthermore, the same theme nomenclature was adopted (step 3). The stakeholder issues within each of the stakeholder-based CSR themes became the categories (sub-themes). Table 2 summarizes the themes and categories (sub-themes) of the inquiry.

3.5.3. Inductive stage

The last three steps formed the inductive part of the analysis. This stage reflects Merriam's (2009) strong conviction: 'All qualitative data analysis is primarily inductive and comparative' (p. 175). These steps were inductive for they have been entirely data-driven. The comparative nature is so vivid that CSR practices are compared across the case firms (cf. the nature of multiple case study analysis; Stake, 2006). Step 4 basically involved immersion into the data, repeatedly listening to the interview data and reading the annual reports, and taking notes. This has been done curiously at least three times.

Much work has been done in step 5 (coding). The first concern has been the transcription of the interview data and extraction of the relevant text from the annual reports. As the search involved only extracting the specific CSR practices, activities, and packages, transcription was confined only to the level of 'those particular and limited data' (Braun & Clarke, 2006, p. 89) pertinent to those aspects. It means that the concern resided on orthographic transcription, in contrast to phonetic or paralinguistic transcription. Second, concerning the type of coding, for the purpose at hand, orthographic, selective, data-derived codes (Braun & Clarke, 2013) were found more appealing and suitable. Similarly, for the annual report, it was sufficient to extract that part of the report carrying performance figures for the concerned stakeholder issue (category).

Third, for identifying codes, the 'transcription and extraction sheet', which is a parody of a matrix (Gale et al., 2013; Miles & Huberman, 1994), was employed. In the transcription and extraction sheet, columns represented case firms and row the categories for which sub-rows were maintained for evidence from interviews and reports. The cells (codes) captured the specific CSR practice against a category for a particular case firm. The task resulted in six similar sheets, one for each of the six themes. This has resulted in what has been labeled as a Case record or database (Braun & Clarke, 2006, p. 79; Creswell, 2007). Table 3 presents the format of this sheet.

Because the codes represented answers to the 'research question; posed (Braun & Clarke, 2013, p. 206; Merriam, 2009, p. 176), or 'expected findings' (Creswell, 2007, p. 153), they were the subjective of reporting at step 6. That means there is a correspondence between the *research question* posed (what CSR activities have been exercised?) and the *codes* found in step 5. The transcription and extraction sheet was the sourcebook for making the analysis and report writing. The writing and analysis proceed in Section 4. Most textual report data were found consistent with the interview data, in which case the data have been taken as single evidence. In very few instances, contradictions were discovered, during

which both forms of data were presented. In stakeholder issues (categories) for which no textual report existed, only the interview data have been analyzed.

3.5.4. Single vs. cross-case analysis

There exist two analytical procedures in multi-case studies: within-case analysis and cross-case analysis (Stake, 2006). We heavily exploited the database obtained using the format specified in Table 3. Analysis was made for each category against each case firm. This has formed the within-case analysis (columns of Table 3). Differences and similarity in CSR practices across categories and case firms constituted the cross-case analysis, which are rows of Table 3. Both the stand-alone and common trends are sorted and reported in the results section. But the more emphasis has been on the common trend as the inquiry focused on industry-wide scope. The latter result has been captured in the Appendix.

3.5.6. Writing format and structure

Miles and Huberman (1994, p. 301) present two contrasting writing formats: variable-oriented vs. case-oriented, categorizing vs. contextualizing, analytic vs. synthetic, etic vs. emic, and variance theory vs.

Table 2. Themes and categories of the deductive step.

Theme	Category
Community-oriented CSR	Investment in humanitarian projects Financial support for charities Support for social organizations and events Investment in the health of populations Help for NGOs and similar associations Assistance in case of natural and human-made disasters
Natural environment-oriented CSR	Pollution reduction Recycling and waste management Ecological quality of the products Protection of biodiversity Impact Measurement The nature of production technologies and renewable energies
Employees-oriented CSR	Awareness of firm community Employees' well-being safety and health of employees Discrimination Equal employment opportunities Employees' diversity Help in times of hardship Balancing Work and Life
Supplier-oriented CSR	Respecting and application of current laws. Respecting justice rules Willingness to deal with those disobedient suppliers Help/support suppliers
Customer-oriented CSR	the quality of goods and/or services Information on products and/or services Commitments to Promises Investment in innovations products accessibility
Shareholder-oriented CSR	financial interests of shareholders communication/reporting with shareholders Profitability Shareholders' influence

Source: Authors' own creation.

Table 3. Format for transcription and extraction sheet.

Stakeholder Issue (category)	Evidence (data)	Case Firm 1 (CF1)	Case Firm 2 (CF2)	Case Firm 3 (CF3)	Case Firm 4 (CF4)
1. Quality of goods and/or services	Interview Annual report (2022) Annual Report (2021)				
2. -----	Interview Annual report (2022) Annual Report (2021)				

Source: Authors' own creation.

process theory. As per the demand of the first set of format (variable oriented, categorizing, analytical, etc, and variance theory), we heavily utilized matrix format for data collection and analysis. As evident next, analysis was held for nine variables (or themes) and about thirty-four sub themes (or categories). We have also documented variations in CSR practices across the case firms. These all illustrate that we picked the first set of writing format and structure.

3.6. Validity and reliability tests

To minimize the potential problems associated with validity and reliability threats, the following strategies were pursued (Maxwell, 2013; Merriam, 2009).

3.6.1. Triangulation

The pieces of evidence obtained through the interview have been cross-checked against that obtained through document (report) analysis. And the evidence has been highly consistent in many of the instances. This is a huge safeguard for the prevalence of valid and reliable data and conclusions.

3.6.2. Adequate engagement

The first researcher spent adequate time not only with the interviewees but also within the case companies. Doing so has enabled us to clearly visualize what is going on in the firms, cross-check what has been said in the interviews and written in the reports, and become visiting members of the firms. The first researcher visited at least three times each unit of the case firms.

3.6.3. Rich and thick descriptions

As evidenced by the discussions provided herewith, an attempt is made to give enough description for the methods chosen. Besides, a detailed description of the results with the support of direct quotes, numerical evidence, reasonable comparisons, and contrasts are provided. This would potentially strengthen especially the external validity of the inquiry (Merriam, 2009).

3.6.4. Variations in the case firms

Case companies are composed of four firms from four different industry families (agro-processing, textile, metals, and chemicals). Thus, there exist four industry varieties in the case portfolio, which would be good ground to generalize the findings at least for the same family of industries. Furthermore, the case companies were also purposefully selected to represent the typical or modal CSR performances: 'to some extent' and 'moderately large extent'. Hence, generalizations made for the case firms would be safely transferred to those non-selected firms found in similar CSR performance labeling.

3.6.5. Reflexivity

To reflect upon researchers' stand with the study context, we believe that CSR is a pragmatic substance of the business world, if not of the entire world. Businesses shall be taken as the primary actors to ameliorate the mystery of behavioral crises, unemployment, quality of life, and many more. Based on experiences and readings, the assumption we held before this work was that 'the businesses are not discharging the expected responsibilities to society'. As to whom businesses are responsible, the theoretically informed view is that they are indeed responsible to all stakeholders they are in touch with.

3.6.6. Peer reviews

As a means of soliciting feedback, two examiners and a peer have gone through the data and findings. As a means of independent analysis, the last two co-authors, who are experts and PhD scholars in CSR discipline, have had their own analysis and findings. The peer examiner is also a PhD scholar working on CSR-related dissertation work. Feedback from this expertise was collected and incorporated into the final analysis.

4. Results

4.1. Local community-oriented CSR practices

Local community-oriented CSR would be raised concerning the concept of ‘corporate philanthropy’, which is the oldest dimension of CSR (Carroll, 1979; Gautier & Pache, 2015; Mescon & Tilson, 1987; Wartick & Cochran, 1985; Wood, 1991). Indeed, there exists a tendency to equate the total ‘social responsibility’ notion to this form of CSR (Preston & Post, 1981). In practice again, a similar trend is evident; the case firms tended to see CSR in this line of interpretation. However, this is a limited, narrow, interpretation of CSR (Carroll, 2015; Carroll & Shabana, 2010; Schwartz & Carroll, 2003). Instead, as per the conceptual framework of this inquiry, local-community-oriented CSR (‘corporate philanthropy’) is just one among the six stakeholder-oriented dimensions of CSR (El Akremi et al., 2018).

In turn, it constitutes six selected community issues: investment in humanitarian projects; financial support for charities; support for social organizations and events; investment in the health of populations; help for NGOs and similar associations; and assistance in case of natural and human-made disasters. We confined the performance assessment of the Case firms against these community issues. The accompanying paragraphs elaborate patterns and practices evident against these issues.

4.1.1. Maintenance of houses for the poor

As to the first community issue, investment in humanitarian projects, the notable support has been the construction and maintenance of houses for the poor. Three of the case firms (CF2, CF3, and CF4) were very active in this community affair. CF2 collaborated with volunteer youngsters in the city of Bahir Dar to contribute to the repair of old houses (worth ETB 6500) for needy residents in the city. CF4 provided monetary support for a similar aid when it was asked to contribute construction materials of tin, nails, and cement. In this regard, CF3 outperformed; to mention recent projects: it built a house for each of 40 homeless elders in one sub-city; it provided support in the form of construction materials (tin, nail, and cement) for hundreds of residents across Kebeles in the city; and patriots in the city get festive monetary gifts in major holidays.

4.1.2. Material support

CF1 has got special support worth mentioning: it is here in the words of Int.01 ‘We provide for free useful materials that have been collected throughout the region; so instead of taking them to the foundry plant, we sorted them and provide them to the local community’. Other special supports include youth awareness training (CF1), acquiring a city bus and water drainage truck (CF4), and monetary support (worth ETB 20,000) for about thirty-three noninsured city residents (CF4).

4.1.3. Reluctance to provide financial support for charities

All the case firms declined to provide financial support for charities. As a representative and concluding remark, Int. 13 has affirmed this stand as such ‘In principle, we don’t provide monetary support for any charity for a clear suspicion that the money may not be addressed to the needy people.’ Int. 13 continues, ‘In breach of this stand, in 2022, we provided support of ETB 3 million for an educational tutorial project initiated by University and preparatory school instructors. However, we provide kind and material supports whenever the request comes from a formalized organization. Again, we don’t provide any support for individualized requests’.

4.1.4. Monetary and material support for social events

Even though they remarkably differ in their coverage and performance, ‘support for social organizations and events’ has been the center of attention for the case firms. CF1 seemed that it is just starting: it is providing a free water supply, training playground, and training kits for a neighborhood school. CF2 went for monetary aid for a youth football project, incurring around ETB 200,000 in 2022, and helping apprenticeship programs of different Colleges and Universities. Farther in the performance continuum, we found CF4; it has been involved in such recent community affairs: stationery support for needy

students (worth ETB 50,000); special stationery support for a school (worth ETB 10,000); poster printing for a school in promoting its 80th anniversary; a nearby school therein was supported in some way; support for Fasil Kenema Football Club (worth ETB 70,000); and free print of training material for a training arranged by TVET agency of the city (approximated to the monetary value of ETB 900,000).

Alas! CF3 has been an exception and outlier and it deserves special coverage. The supports were coded into four items: help for schools (school building), help for sport (club building), help for students (knowledge building), and sponsorship of social events. Proudly, CF3 is a builder of schools (more than 23 million ETB incurred for school building), sports (over 300 million ETB incurred for sponsoring sports clubs in the region and countrywide); knowledge (various forms of support made for needy students); and it is a huge sponsor of social transactions!

4.1.5. Fighting against HIV/AIDS and COVID 19

Health affairs of the community constituted the fourth community issue. Two health problems (HIV/AIDS and COVID-19) came to the front of the attention of the case firms. CF1 and CF4 provide monthly monetary support for HIV/AIDS victims. Int. 20 from CF4 has been caught saying 'We get HIV victim children to whom we provide monthly monetary support'. For the firm-based anti-HIV/AIDS club, CF4 has supported ETB 5000 in each of the last two budget years. Besides monthly payments of ETB 1000 each for two victims, CF1 has been providing material support in the form of 'wood byproducts', stationery, and clothes. In the 2021/22 budget year, CF2 spent ETB 40,000 for supporting HIV/AIDS Victim employees. CF3 brought an outstanding and exemplary practice in supporting HIV/AIDS victims. The practice has been expressed as such in the tongue of Int. 13 'For Anti-HIV/AIDS club operating in the firm, we have been the budget source. With that money, they acquired a car. The club then rented the car to the firm, worth daily rent of ETB 1350. With this money, the club is supporting HIV Victims'. All the case firms participated in one or other forms of fighting COVID-19.

4.1.6. Support for health equipment and pharmaceuticals

In other supports, CF2 provided pharmaceutical supplies and medicines (worth ETB 40,000) in North Gondar Zone where a shortage surfaced for malaria treatment. CF3 continues its exceptional contribution. This time health equipment was provided to the University of Gondar Referral Hospital. The contribution in the words of Int. 13 is quoted as such 'For University of Gondar Referral Hospital, we purchased two Dialectics machines along with water treatment worth of ETB 2 million'.

4.1.7. Collaboration work with NGOs

Minimal contribution and participation are evident in this regard. All the case firms have not established a support relationship with ORDA (Amhara Rehabilitation and Development Organization). Most recently, three of the case firms (CF2, CF3, and CF4) entered a contractual mutual agreement with ADA (Amhara Development Association). Typical of this agreement, Int. 20 from CF4 mentioned a worthy social contribution: 'With Amhara Development Association, we agreed to build a one-block school within a year'. With Red Cross Ethiopia, CF3 had been providing monetary support at certain times and CF4 had gifted ETB 10,000 in one of the social campaigns. Apart from this, CF4 made a printing service support (the equivalent of ETB 5000/6000 monetary value) for a humanitarian association operating in the City of Gondar.

4.1.8. Support and participation in the recent war

Because the study mainly focused on recent performance, the case firms emphasized their support in the recent Ethiopia-TPLF (Tigray) war. With the mobilization of both human (employees) and non-human resources, all the case firms participated in the preparation and supply of logistics. In two of the case firms (CF1 and CF4), employees have given monthly salaries in support of the war. CF1 has used its expertise to repair war weapons. In its 2022 annual report, the type and number of war weapons repaired are mentioned as such:

Mortar (106), Alvin blanding die (30), Alvin bending die (5), Alvin magazine forming die (10), Minishir blanding die (16), Minishir magazine bending die (4), Clash(5), Forming dies for large dishika parts (10), Bren plate forming die(2), Bren pin forming die(1)

41.9. Rehabilitation works after the war

After the war, CF2 has been very active in rehabilitation support. As read from its annual reports, in the last two budget years, CF2 spent nearly 3 million ETB each in 2021 and in 2022. In this package of cost objects, a majority of the outlay has been spent on the war. Including the one-month salary contribution, the war-related corresponding figure for CF1 reads more than 5 million, which was incurred in 2022. For its part, CF4 has spent around ETB 550,000 for both supporting the war and rehabilitation endeavors. Once again, CF3 deserved a special place of analysis (and acknowledgment) in handling this stakeholder issue (category) as well. Several in-kind and monetary supports were made for rehabilitation projects.

4.2. Natural environment-oriented CSR practices

As per the adopted conceptual framework (El Akremi et al., 2018), natural-environment-oriented CSR issues entail pollution reduction, recycling and waste management, ecological quality of the product, effect on biodiversity, impact measurement, the nature of the technology being used, and awareness of firm employees. The subsequent paragraphs bring patterns and practices recorded against these issues.

4.2.1. Air pollution is claimed minimal

There exist three types of waste in each of the case firms: gas emissions, solid wastes, and liquid wastes. Air pollution, the first stakeholder issue, is related to gas emissions. CF4 claimed that gas emissions are so minimal and negligent that no special pollution reduction attempt is made. In CF2, gas emission is also claimed minimal; but in a unit that uses technology with gas emission, a filter device is installed. Whereas CF1 applies 'sucker' technology to minimize gas emissions, CF3 recycles the main gas waste (CO₂), claiming that 'it is not emitted to air; it is rather recycled for a different purpose' (Int.16; CF1).

4.2.2. Good solid waste management practices

Despite some notable differential practices, a similar trend and practice are evident in the management of solid and liquid wastes across the case firms. Each of the case firms has built a special-purpose store for keeping aside solid wastes. Scarp solid wastes are first sorted for recycling (CF1) and reuse (CF4). CF1 has a special purpose 'foundry' plant in charge of molding and shaping scrap and old-aged metals. CF1 recycles not only the scarp work in process (WIP), but it does the same for the finished good. The quote from Int. 05 strengthens this: 'We have also devised a mechanism of rebuying the salvage value of our own product after it served the expected life; thus, the salvage product is not thrown to the environment rather it came to our firm again for recycling using the foundry technology'.

In CF4, an attempt is seen first for the reuse or another use of scrap by product, then only these scraps and other solid wastes will be burnt in a far distant site that the city has reserved for the same purpose. CF2 and CF3 have also reserved careful final removal (disposal) of solid wastes.

4.2.3. Good liquid waste management practices

Safety guards (CF1), safety tankers (CF4), and wastewater treatment plants (CF2 and CF3) are built for handling liquid wastes. No problem of leak, drain out, or bad odor is mentioned for each reservoir. Whereas no reuse of the wastewater is reported from CF1 and CF3, CF2, and CF4 reuse it for some purposes. Notably, CF2's management of liquid waste is worthy of mentioning; an extract from Int. 10's words follow:

For handling liquid wastes, we built a huge treatment plant; it is a recognized plant even at the country level, for which we got certificates and acknowledgments. We recycle the liquid for plantations and toilets. We are

using the Abay River as our water source; no shortage of water, and this has led us not to think of recycling the water for production use.

4.2.4. Implementation of environmental management systems

The ecological quality of the product and the production system has been operationalized through the implementation of recognized environmental systems. Both having ISO 14000 certificates, CF2 and CF3 are EMS (Environmental Management System) certified firms. Particularly in CF2, a yearly re-certification audit is carried out. In CF1, the recycling of both scrap and salvaged products and other prevention practices are raised to gauge the ecological friendly of the product and the production system. CF4 claimed that prior checks have been made by various regulatory government bodies to examine its effect on the environment and no serious concerns were raised.

4.2.5. Measuring and reporting environmental impact

Nonetheless, environmental impact assessment (EIA), which is expected to be done by an environmental-concerned government authority, has not been ever made in three of the case firms. However, CF2 had an EIA certificate in 2015, and now it is working for re-certification.

4.2.6. Minimal impact on biodiversity

Suffice it to state that while future research by the biodiversity segment of science would be required, given all the aforementioned environmentally sensitive practices in the sorts of wastes, no potential effect on diversity is evident and the same has been the claim by the case firms.

4.2.7. Poor practice in self-measurement and reporting of environmental impacts

Even though controls are made on the wastes, some impact on the environment would be anticipated. Across the case firms, no impact measurement has been in place, however. The practices are rather these: 'We don't actually measure the effect related to carbon audit, greenhouse emission, global warming' (Int.05 from CF1); because control is made on the byproducts, no attempt is made to measure impacts (CF2); Input, process, output measurement key performance indicators (KPI) are clearly installed, but impact measurement is not (CF3); and different regulatory bodies frequently take measures, but no formal impact measurement is made by the firm (CF4).

4.2.8. Firms differ in the production technologies

The sixth category of environmental issues pertains to the nature of the production technology installed and the use of alternative energy sources. Two of the case firms (CF2 and CF3) claimed that they have installed advanced production technology sensitive to environmental issues and resource efficiency. CF1 is building yet such technology. CF4 accused itself of using medium-aged technology, not at all advanced production technology.

4.2.9. No renewable and alternative energy

All the case firms are heavy users of electrical energy, all being deprived of the use of alternative renewable energies.

4.2.10. High awareness of the firm community

Finally, the firms made their organizational community members aware of environmental issues and aware to be environmentally friendly.

4.3. Employee-oriented CSR practices

Stakeholder-oriented CSR embeds employee-related CSR issues, hence it is taken as one of the thematic analyses (El Akremi et al., 2018; Freeman, 1984; Mishra & Suar, 2010; Spiller, 2000; Turker, 2009).

Employee-related responsibilities included were well-being of employees, safety and health concerns, discrimination, equal employment opportunity (EEO), diversity, support in times of hardship, and balance of work and personal lives. We next present patterns and practices evident against these issues.

4.3.1. Yearly renewable life and health insurances

Concerning employees' well-being, all the case firms provide yearly renewable life, health, and disability insurance coverage. Nonetheless, the amount of coverage for medical expenses (health insurance) somewhat differs across the case firms. While CF2 and CF3 do not limit the amount, CF4 provides coverage for 80 percent of the total medical expense. In two of the cases (CF2 and CF3), factory clinic services avail for emergency and minor treatments. In all the case firms, however, referred patients get treatment from hospitals with which the CFs have already contracted. In extraordinary coverage, CF3 also gives coverage for abroad medical treatments.

4.3.2. Homogeneous practices in handling safety and health

A kind of isomorphism (DiMaggio & Powell, 1983; Scott, 2008) is evident concerning handling employees' safety and health. All four case firms exercise these safety and health practices: (1) craft safety policies and manuals; (2) establish a safety committee; (3) provide safety equipment, clothing, and devices; (3) develop supply and distribution schedule for safety devices; (4) arrange milk products for production employees; and (5) advocate 'Safety First' slogan.

4.3.3. Menu and cafeteria services

Besides, two of the case firms (CF2 and CF3) provide coverage for menu expenses during tea break times: the coverage is about 40 percent in CF2 and 80 percent in CF3.

4.3.4. Good practices in ergonomics and health checkup

Two notable practices are quoted here: the practice of ergonomics (CF2), and health checkups of employees operating in hazardous production workstations (CF4). Int. 09 raised the seemingly neglected issue of ergonomics as such 'We have got a safety officer, (a health professional), who is responsible for following up ergonomics issues in production sites'.

About the examination of employees' health, Int. 21 mentioned this important practice: 'Concerning safety and health, it is stated in the labor union agreement. For those employees who are exposed to hazardous work sites, we especially arrange health checkups and examinations, because of suspicion of health problems. We have a contract with [a known medical doctor mentioned] for this purpose. We act according if the examination tells us something new; so far we have experienced nothing. We also take recommendations from this specialist'.

4.3.5. Minimal or no form of discrimination

Discrimination formed the third categorical employee issue. No form of discrimination based on sex, nationality, religion, and age were reported across the cases. Thus, in each case firm, the employees' population constitutes individuals from a variety of nationalities, religions, ages, and subcultures. In each case firm, disabled employees get job assignments where they would be fit.

4.3.6. Practices related to affirmative action

Positive discrimination, often called affirmative action, for females and disabilities is exercised in three of the cases, except by CF3. Three of the case firms guarantee an additional score of 5% for females and 3 percent for disabled in employee assignments (selection, transfer, and promotion). In case of a tie result between male and female candidates, females are favored and selected automatically. Despite this trend, Int.15 (from CF3) forwarded this exceptional point: 'In recruitment or transfer, so far, I have not observed any special favor [affirmative action] made for females. For competitions, it is equal [equal marks]. I have

also competed; I did not remember favor made for me, different from men'. Even though it was not the result of discrimination, no single female held a managerial position in two of the case firms (CF3 and CF4).

4.3.7. No concern on equal employment opportunity

This inquiry discovered no problem with equal employment opportunity (EEO), either. A point worth mentioning is raised by Int. 24, however. The case firm (CF4) faced the problem of treating experienced employees. Even though these employees have accumulated sufficient experience, competence, and capability of doing the jobs, they lack formal certificates; they do not have first degrees, or second degrees, and even some of them lack diploma certificates. The problem arises because many job assignments and promotions mention such educational levels as criteria. In the words of Int. 24, it is expressed as such 'The problem related to our organization's employees is that--they worked for long years having years of experience. Many works get done through experience and practice. [—]. But when we see their educational level, it is (low). This has become a challenge for us to motivate these employees'.

4.3.8. The firms being workplaces for diversified workforce

The case firms have been homes for employees from diversified localities, educational backgrounds, religions, age categories, subcultures, and gender. In one of the case firms (CF1), it was mentioned that, for the sake of diversity and representation, managers came from different localities and nationalities intentionally. In the tongue of Int. 03, it is said like this 'To minimize rumors, in the leadership positions, besides merit and competence, people come from a variety of localities'.

4.3.9. Good practices in times of hardship

The sixth category of investigation has been 'supports' made in times of hardship. In health-related problems, all the case firms provide medical expense coverage. CF1 and CF3 cover funeral expenses as well. By extension, CF3 makes also some sort of death proceeds for dependents. CF2 has got special support: offers the firm products for needy employees, maintain old-aged houses by supplying necessary materials, and arrange financial support for the rest of the employees. CF4, on the other hand, exploits the long-lived culture of supporting each other during both times of happiness and sadness.

4.3.10. The four tactics to balance work and personal lives

Balancing work and personal lives constitutes the last category of employee issues. Four practices have been distilled out: overtime/part-time payments, flexible work hours for mother employees, year-end bonuses, and year-end salary improvements. CF3 is exemplary in exercising all these practices. CF1 and CF2 exercise only the first two. CF4 mentioned bonuses and overtime payments as balancing schemes.

4.4. Supplier-oriented CSR practice

The conceptual framework eschews supplier-oriented CSR as one important dimension of stakeholder-oriented CSR (El Akremi et al., 2018). The included stakeholder issues have been those related to ensuring suppliers are respecting labor laws and justice rules. The firm's willingness to work with disobedient suppliers has been also another concern. Furthermore, firms' support to suppliers has been investigated. Though the stakeholder issues pertain mainly to labor (employee) issues of suppliers, other related issues were also raised.

4.4.1. Operational aspects rather than employment laws/justice emphasized

Concerning respecting laws and justice rules, the first and second stakeholder issues (categories), informants rather raised and pointed to routine regulatory aspects of checking suppliers' renewed trade licenses, evidence of tax clearance, taxpayer number, bid bond slip, and related documents. Across the case firms, ensuring the legitimacy of the suppliers against such documents is a priority checkup. Two

of the case firms (CF1 and CF2) have elevated this task as a responsibility to exercise the 'rule of law' as part of the government executive body. Rather than verifying obedience of suppliers to employment laws and justice rules, the case firms tend to see their contractual agreements respected and exercised.

4.4.2. Unwillingness to deal with disobedient suppliers

The other common trend involves case firms' reluctance to work with disobedient suppliers. Albeit to work with these suppliers, case firms may even sue suppliers through their legal units if a breach of law is related to their contracts. Indeed, for a gross breach of labor or other laws, the concerned authority should send 'circular letters', as Int. 06 reported. Very ignorant of the situation, Int. 12 assured that 'even I have not ever come across such supplier', which means suppliers accused of a huge breach of laws.

4.4.3. Good practices in supporting suppliers

'Supporting suppliers in improving working conditions' has been deflected to refer to various supports in the supply relationship. Case firms are supportive by providing technical advice on the nature of the material and services that they seek for. Raised as a sort of support, CF2 arranges advance payments for needy suppliers. The notion of 'synergy' has been quoted from Int. 18. It is mentioned as a support scheme: 'We work with the notion of synergy with [a supplier mentioned] in many aspects: we share water resources, we work together in machine maintenance, we give them specification for the raw material, and this means we apply synergy'.

4.5. Customer-oriented CSR practices

As per the conceptual framework, one of the elements (themes) entails customer-oriented CSR practice (El Akremi et al., 2018; Freeman, 1984; Mishra & Suar, 2010; Spiller, 2000; Turker, 2009). Responsibilities included in the inquiry are the quality of products, availability of product-related information, keeping promises, customer-led innovations, and product accessibility.

4.5.1. Departmentalization of quality assurance

Mainly because of institutional isomorphism (DiMaggio & Powell, 1983; Scott, 2008), all the case firms have a department called 'quality assurance', which is in charge of product quality issues. In two of the cases, a quality management system (QMS) has been installed, by which both of them have got certificates. Across the cases, the quality system tracks through the product development stages. In summary, each of the case firms crowned themselves as 'top' against quality responsibilities.

4.5.2. Good practices in providing product-related information

As to the nature of product promotion and information, the nature of the product seemed to have a differential effect. As a producer of industrial capital products (Kotler & Armstrong, 2008), CF1 extensively uses product use and maintenance manuals for providing product-related information. CF1 also provides after-sale services of warranty, training, advising of product use, testing, and installation. CF2 merely exploits the 'goodwill' that has been built for years. Here is the quote from Int. 11 'Because our product is known, we need not make any kind of advertisements. Already we have got goodwill, we are using it; we have nothing to mention other than this'. Contrary to this, the annual reports of CF2 indicate that menu of promotion tools (Brochure, bulletin, websites, and suggestion box) has been rather used and that a promotion expense of nearly 150,000 ETB has been incurred in 2021.

4.5.3. Practices in promotional mix

Because of regulatory sanctions not to use mass media ads, CF3 intensively devotes to direct marketing in the form of salespersons, who are responsible for making promotions, following up with agent distributors, and providing information about the product. On the contrary, CF4 largely uses mass media

ads for providing product information. Int.23 was caught saying this: 'Agreeing with those mass media working in the region, we buy airtime during holidays by sponsoring their programs. Then, messages are conveyed.' Besides mass media ads, CF4 has added a form of direct marketing in its promotion mix. It exercises this form of promotion by establishing teams responsible to visit, invite and attract potential organizational markets/customers across the region. To less or more extent, all the case firms make use of product labeling as packaging as means of communication.

4.5.4. Firms being loyal to their promises

On the category of 'keeping promises', each of the cases claimed that they work to keep promises and commitments. Three commitments (promises) were emphasized across the cases: warranty, product quantity and quality, and delivery date. Promise failures were rated low across the cases.

4.5.5. Beyond keeping promises

On top of being committed to customers, CF3, however, has elevated commitment to being a 'social enterprise' and 'social entrepreneur' (Sexty, 2017a, p. 165). Int. 17 said this: 'It is established for the people; thus, it is social (people) organization; it largely works on development activities [schools, hospitals, roads, water], rather than on short term sales driven activities [like T-shirt print, --] as our competitors do'. Int.17 continued mentioning points related to being a 'social entrepreneur': '[Firm name] contributes a lot in creating wealth. Unlike our competitors, we work with small partnership businesses to create wealth for people therein'.

4.5.6. Customer-driven product innovations and modifications

Practices are so isomorphic that each case firm claimed to have exercised customer-driven product developments, modifications, and innovations. Some unique practices have been mentioned, however. CF1 welcomes external innovators as well, works with universities, and establishes a department for this endeavor. In CF2, customer preferences are particularly considered in form designs of color, style, and shape.

4.5.7. Problem of product accessibility

Varied experience is evident regarding the 'product accessibility' stakeholder issue (category). While two of the firms (CF1 and CF2) are operating only within the regional market, one of them (CF2) has got national market reach, and the other (CF3) has both domestic and foreign market participation. Each of the case firms seemed to have found themselves in an 'overfull demand' situation, where there prevails huge unbalanced ness between their production capacity and the market demand. Thus, not because of irresponsible behavior, but of production capacity, there occurred an 'accessibility' problem across the case firms.

4.6. Shareholder-oriented CSR practice

Most arguably, the synthesis notion of stakeholder-oriented CSR embeds shareholder interests as subset of many responsibilities, rather than being sole responsibility (El Akremi et al., 2018; Freeman, 1984; Friedman, 1970). Four selected shareholder issues have been investigated: addressing the financial interest of shareholders, communication/reporting relationship with shareholders, profit trends of the firms, and shareholders' influence in strategic decisions.

4.6.1. Varied practices in dividend declaration

Respecting financial interest has been operationalized through the disbursement of dividends. The case firms remarkably differ in this practice. CF1 and CF4 have not ever declared dividends to the claimed owners. CF4, however, has been discharging financial obligations indirectly through participation in community

(city) affairs whenever the city administrator (claimed owner) urged the firm to do so. Apart from this, both case firms have been declaring the entire net income as 'retained earnings' and using that for internal growth purposes. Here is a saying from Int. 02 of CF1 'No dividend is paid so far to the government owner; the entire earning is being used for internal growth purpose'.

On the contrary, CF3 declares dividend every year-end and pay dividend for the two groups of owners. To the extreme of these all, CF2 registered consecutive losses and was a highly indebted business till the end of 2020; it had been in an unhealthy financial position, even unable to pay debts and employee salaries. The good news is that it started generating profits in 2021.

4.6.2. Isomorphic practices in preparing and reporting financial statements

Communication and reporting pattern has been rather linear. All case firms have built financial reporting systems. Periodic preparation, reporting, and presenting the common financial statement reports (income statement, balance sheet, cash flow statement, retained earnings statement, and statement of equity) has been found as common practice across the case firms.

Furthermore, in each case firm, reporting relationship is mainly with the governing body called the 'Board of Directors, BODs'. While CF1 and CF3 have already adopted the new accounting scheme called 'International Financial Reporting Standards, IFRS', CF2 and CF4 are employing the Peachtree accounting system. A representative quote from Int. 07 of CF2 illustrates this practice: 'We communicate through periodic monthly, quarterly, interim, annual aggregated reports. This is presented to the Board for aid in their strategic decisions'.

4.6.3. Progressive profitability in recent years

The profitability trend takes a turn at this point of analysis. The emerging news is that in recent accounting periods, all the case firms are harvesting profits. CF1 is undertaking many ongoing projects and has had unmentioned profits in recent accounting periods. Registering losses for years, CF2 has restructured itself, new managers came into position, which all lead to seeing profits: it registered around ETB 50 million net income at the end of the 2022 accounting year. Being among market leaders, CF3 has enjoyed progressive profits in the foregone years, the net profit being around ETB 600 million as of 2022 year-end. CF4, in its endeavor, has undergone a new structure, building a new plant at the moment, produced a steady gross profit of ETB 8–10 million in the last five years. As illustrative evidence, Int. 19 from CF4 was heard saying 'For the last five years, a kind of steady gross profit, around 8–10 million, is evident'.

4.6.4. Influential shareholders in strategic decisions

The voice of shareholders is heard through the representation of BODs. Thus, the strategic influence of shareholders is interpreted in such a way that how BODs were influential in strategic decisions. Across the case firms, it was reported that BODs are exerting influences found vital for the profitability and the growth of the firms. Exceptionally, in CF4, the claimed owners' involvement is accused of being minimal. Seemingly concluding remark is taken from the sayings of Int. 07 of from CF2: 'These days, the Board has got close supervision, monitoring, and support in strategic aspects'.

5. Discussions

Now, having outlined a set of findings related to CSR practices (see the [Appendix](#) for the brief summary), this set would be explained through theoretical lenses, orientations, and the extant empirical literature: stakeholder theory, institutional theory, functional orientation, and empirical literature.

5.1. Insight from stakeholder theory

Contrary to the old-aged view those businesses should be 'solely' owner-oriented (Friedman, 1970), the results affirm that the tendency and the view have transformed. The overall CSR practice and

developmental changes carries rather stronger message: employees- and customer-oriented CSR practices recorded higher overall rating than that of shareholder-oriented CSR practice. This is really a paradigm shift to be celebrated for the favor, preach and advocacy of stakeholder theory (Freeman, 1984). Thus, the so called 'other stakeholders' have now enjoyed as almost equal footing and emphasis as shareholders.

5.2. Insight from institutional theory

The notion of isomorphism, which means in brief 'tendency to behave similarly or become homogeneous', best explains the CSR practice in the industry. Pushed by one or more of the regulative, normative, and cultural-cognitive isomorphism pressures of Scott (2008) and/or coercive, mimetic normative isomorphism factors of DiMaggio and Powell (1983), the firms in the industry tend to act similarly. The firms operate in similar regional environments with similar regulative policies and bodies (regulative or coercive isomorphism). They also tend to imitate practices across the industry (Mimetic or cultural-cognitive isomorphism). Normative packages are also very similar. These all led the firms industry to be very alike in CSR practices.

5.3. Insight from functional orientation

Since the early days of Fayol's advocacy for functional organization, the functionality view has become a firmly installed departmentalization method. Across the firms in the industry, functional departments of human resources, finance, marketing, supply, production, and quality assurance have been pervasive. The stakeholder-oriented CSR model mirrors this functional departmentalization; in which the HR function handles employees-oriented CSR issues, finance takes shareholder-oriented CSR, marketing (and/or sales) entertains mainly customer-oriented CSR activities, supply (procurement/purchasing) works with supplier-oriented CSR, and production would take the responsibility related to natural environment-oriented CSR. The management team would take the local community-oriented CSR practice in firms where there does not exist a designated function. For each stakeholder-oriented CSR gets a reasonably accountable department, one would expect better performance against each of them. And it is this truth that has been observed here.

5.4. Insight from empirical literature

Reading against prior empirical literature accumulated of the same industry in Ethiopia, improved performance and practice of the industry has been evident in the current study. The cross reading is made visa-a-visa stakeholder-based CSR scheme.

The prior empirical literature has carried out bad news concerning community-oriented CSR: displeasing of community with CSR practices (Potluri & Temesgen, 2008); not engaging in alleviating societal problems (Gerezihir & Shiferaw, 2020; Jima & Agama, 2015; Uvaneswaran et al., 2019); and CSR principles being violated (Fentahun, 2020). Contrary to this, manufacturing firms have been appreciated for performing too well at 'some desired' level. Firms have been active in a range of community supports that range from helping the poor to engaging in rehabilitation projects. Thus, the study has shown that performance improvement is evident in the industry. However, in the current study itself, about 28% of the firms have had a performance rating of a little extent', which should not be ignored

Concerning environmental-oriented CSR, prior empirical works have reported even worse and striking practices: no formal system of impact assessment report (Amare, 2019; Rao & Hailu, 2016); poor handling of waste management, recycling, energy conservation, and air pollution (Asnake et al., 2019; Gemechu et al., 2020); no ISO 14000 environmental accreditation and unwillingness to install environmental concern technologies (Amare, 2019); and in general poor performance with environmental CSR (Amare, 2019; Asnake et al., 2019; Gemechu et al., 2020; Mulugeta & Muhammednur, 2020; Uvaneswaran et al., 2019). The current study has both coinciding and contradictory results. The current study has revealed that the problem of negligence in measuring and reporting environmental 'impact assessment' persisted. On the

contrary, there observed an improvement in handling waste management, recycling, and air pollution; the firms have been very serious in these environmental issues. The case study has informed that just two of the case firms have been accredited with ISO 14000. The general environmental-oriented CSR Performance, however, has improved from poor to 'some' desired level. But the cautionary result in the present study is that about 19 percent of the firms fall to a little extent' performance anchor.

As per prior empirical literature, employee-oriented CSR performance has not been rated well, either. This set of work reported that employees were displeased with the CSR practices of firms (Potluri & Temesgen, 2008), unattractive employee-related incentive packages (Asnake et al., 2019; Uvaneswaran et al., 2019), and firms rated below average in handling safety & health issues and balancing personal-work lives (Uvaneswaran et al., 2019). The current inquiry rather has suggested that firms have improved a lot in managing safety and health issues; they craft safety policies and manuals, establish safety committees, provide safety equipment, clothing, and devices, and advocate the 'Safety First' slogan. The firms also are providing a menu of incentive packages, including coverage for medical expenses, funeral expenses, life and insurance, food-menu items, and hardship payments. In a nutshell, about 90 percent of the firms have achieved a performance rating of at least 'to some extent' and an overall performance rating of 'moderately large extent', telling that an improved employee CSR performance is evident.

There have been few insights and interferences about CSR suppliers. On the extreme position, the current study has placed supplier-oriented CSR practices on equal footing with the other five stakeholder-oriented CSR practices. The same wise, good performance has been evident.

Contrary to the other stakeholder-oriented CSR performance, prior literature has carried good news and remarkable performance concerning customer-oriented CSR: firms rated well in meeting customer interests, handling customer complaints, and inviting customers to work sites (Esubalew & Elifneh, 2018); firms scored overall higher performance in customer issues (Kassa, 2019); and firm positively perceived in customer activities (Ayele, 2019). The present inquiry has reported findings that match this set of prior findings. However, prior research had also revealed some negative results: weakness in providing product-related information, solving customer complaints, and meeting product warranties (Uvaneswaran et al., 2019); and unpleasantness of customers with customer activities (Potluri & Temesgen, 2008). Current findings contradict these earlier ones; firms were found informative, responsive to customer requests, and generally found at a 'moderately large extent' level of performance.

Just paradox to Friedmanism view that stakeholder responsibility operates only for shareholders, prior work failed to report CSR performance to this stakeholder group. The present study has treated shareholders as one set of stakeholders and the performance of this stakeholder group has been promising.

6. Contributions and conclusions

6.1. Contributions to practice and policy making

The CSR practices exercised by the case firms are so diversified and exemplary that other firms would take practical lessons. In the sample companies, best CSR practices running from simple donation to human development have been pursued. The numerous CSR activities would be accumulated as 'lessons learned' for both practicing managers and policymakers.

Furthermore, the study has conveyed important messages to both practicing managers and policy makers. Concerning CSR practice, the old saying remains valid: if there exists no measurement, little room is available for improvement. Hence, firms shall periodically measure their level of CSR performance. Beyond this, CSR measurement ought to be elevated as a comprehensive measurement scheme of organizational performance (Carroll, 2000; Jamali, 2008; Spiller, 2000; Wood, 2010). Only continuous measurement of CSR performance would improve CSR practice; thus, measurement of CSR performance shall be a strategic agenda, too. Thereafter, to harvest the benefits of CSR implementation, managers would employ CSR informing/communication strategies (Morsing & Schultz, 2006).

On government side, the government is recommended to establish institutional frameworks to promote CSR behavior. Those institutional instruments would go for regular measurement of CSR activities, accreditation of CSR performance, grading of companies based on CSR performance, and so on.

Policymakers thus should encourage policies and strategies on the measurement, accreditation, and enlightenment of CSR behavior across organizations in the region and the nation at large.

For CSR practice to be improved, organizational managers are supposed to do initiatives like (1) monitoring and addressing the various stakeholder issues, (2) cultivating organizational culture, and (3) training department functional managers on the impotence of stakeholder engagement. Another important implication of is that organizations would opt for a standard measurement scheme of CSR performance.

On stakeholders' side, the implication is that stakeholders should exercise the right to evaluate the CSR performance of the companies on which they have got claims. Stakeholders—not somebody else—should be the legitimate evaluators and assessors of CSR activities. The other strong suggestion is that stakeholders would exert their 'pressure' to get their claims and interests addressed by the companies.

6.2. Contributions to theory

Both the global literature (e.g. Carroll, 1991, 2000; Clarkson, 1995; Wood, 2010; Wood & Jones, 1995) and the domestic literature (e.g. Esubalew & Elifneh, 2018; Eyasu & Endale, 2020; Hailu & Nigatu, 2015) have reached a salient agreement in the integration of CSR theory and stakeholder theory in both conceptualization and measurement of CSR. The study contributes to this integration project by applying stakeholder approach to CSR conceptualization and operationalization (Carroll, 1991, 2000; Clarkson, 1995; El Akremi et al., 2018; Sirsly, 2009; Wood, 2010; Wood & Jones, 1995). The stakeholder approach has been welcomed in CSR inquiry for it mainly provides the answer to the question of 'to whom organizations are responsible?' (Carroll, 1991). We espoused stakeholder-based CSR operationalization (El Akremi et al., 2018) and the entire data collection and analysis stages have been guided by the same theoretical framework. While previous domestic studies are short of the stakeholder groups, the current work has applied the 'multi-stakeholder approach (with the six stakeholder groups)' for the very reason that the full essence of the stakeholder approach to CSR can be captured only when this approach is applied (Carroll, 2000; El Akremi et al., 2018; Freeman et al., 2007).

6.3. Conclusions

The general aim of the study was related to assessing CSR activities and initiatives of large manufacturing firms in Amhara region of Ethiopia. Survey and case study research results described in 'results' section show that the central research questions (set in section 1) have been all achieved. In line with these themes (research questions), the major conclusions are outlined as follows.

To formally and officially answer the central question of 'What specific CSR activities have been pursued?' It is very safe to conclude as such: overall, the industry has installed numerous CSR initiatives and activities. And as to the second question, 'Are there developmental changes in the current CSR practices of these businesses?' the good news is that 'yes' developmental changes are observed and that healthy (responsible) business behavior has been in general evident.

The study helps understand CSR implementation in the Ethiopian manufacturing industry context. The findings can be used by practicing managers and policy makers. As well, it is important to advocate that CSR would help address both economic and social issues and values at the same time.

6.4. Limitations of the study

Despite its valuable contributions, the study involves some limitations that call for cautious attention. First, the scope of this study was limited to large manufacturing firms in a region (Amhara) of Ethiopia. Two corollary limitations issues are the focus on one sector (manufacturing) and one size (large). Apart from CSR studies in manufacturing firms (e.g. Dawar et al., 2023), separate and independent studies on different sectors (e.g. service businesses, merchandise, agriculture; Fatma et al., 2014; Preston & Post, 1981) and sizes of businesses (Small and Medium businesses; e.g. Dawar & Singh, 2022; Morsing & Perrini, 2017; Soundararajan et al., 2018; Spence, 2007, 2014) are frequently suggested. As the study confined its scope to 'Large manufacturing businesses' caution should be there in generalizing the findings to other sectors of business and sizes of manufacturing firms.

The second limitation relates to the nature of the data; longitudinal data are relevant and highly recommended in the literature (e.g. Aguinis & Glavas, 2012; Jamali & Karam, 2018), such data set could not be used because these data were both non-available and required repeated measures, which, in this case, had been impractical, given numerous constraints.

Thirdly, functional managers were the informants. Instead of solely using manager informants and firm reports, triangulation of data from these direct or primary recipients would have substantiated the findings and insights. For practical difficulty and constraints, these direct recipients could not be used.

6.5. Recommendations for future research

This research has thrown up some inquiry points in need of further investigation. First, as to the sources of data for CSR practices, future research would consider direct recipients. This means that, for example, local community members would be contacted in evaluating local community-oriented CSR, customers would be addressed in evaluating customer-oriented CSR, and suppliers would be directly targeted in judging supplier-oriented CSR practice.

Second, a natural progression of this work would be to replicate the study (1) in other settings of the region and/or the country and (2) at a national level context, taking similar samples from the regions of the country. Third, deploying longitudinal data would better serve the purpose of tracking patterns and development changes in CSR practices. Fourth, future researchers would divert the inquiry to identifying attributable CSR drivers for the observed CSR performance.

Fifth, another future inquiry point pertains to CSR principles and processes (Wood, 1991). CSR, as used here, is confined to the performance dimension (CSR practice) of the CSR/P model (Wood, 1991, 2010). Though the CSR/P model entails principles and processes as its constituents, it is only the performance dimension that matters and of course that can be measured (Carroll, 2000; Carroll & Shabana, 2010; Clarkson, 1995; Wood, 2010). Thus, because the principles and process dimensions of the CSP model were out of the scope of the inquiry, future research would turn attention to the multilevel analysis of principles and processes of CSR.

The final future inquiry point would be carrying out a comparative study. The comparison would target the clusters of manufacturing firms or manufacturing firms against other business sectors.

Informed consent

The authors have obtained informed consent from all organizations and individuals who participated in the study.

Disclosure statement

The authors have no actual or potential conflict of interest.

Funding

This work received no funding from any party.

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Data availability statement

Data will be made available upon request.

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Appendix

Common CSR practices across the case firms

Local community-oriented CSR practices	Natural Environment-oriented CSR practices	Employee-oriented CSR practices	Suppliers-oriented CSR practice	Customer-oriented CSR practice	Shareholder-oriented CSR practice
Investment in humanitarian projects Maintenance of Houses for the Poor Material Support for needy people	Pollution reduction Air pollution is claimed minimal	Employees' well-being renewable life and health insurance	Respecting employment laws and justice rules Operational aspects rather than employment laws/justice emphasized	The quality of goods and/or services Departmentalization of quality assurance	Financial interests of shareholders Varied practices in dividend declaration
Financial support for charities Reluctance to provide financial support for charities	Recycling and waste Management Good solid waste management practices Good Liquid waste management practices	Safety and health of employees Homogeneous practices in handling safety and health Menu and Cafeteria services Good practices in Ergonomics and Health Checkup	Willingness to deal with those disobedient suppliers Unwillingness to deal with disobedient suppliers	Information on products and/or services Good Practices in providing product-related Information Good Practices in Promotional Mix	Communication/reporting with shareholders Isomorphic practices in preparing and reporting financial statements
Support for social organizations and events Monetary and material support for social events	Ecological quality of the products Some form of Implementation of environmental management systems Poor in Measuring and reporting environmental impact	Discrimination Minimal or no form of discrimination Mixed Practices related to affirmative action	Help/support provided to suppliers Good practices in supporting suppliers	Commitments to Promises Firms being Loyal to their Promises Some practices Beyond keeping promises	Profitability Progressive Profitability in recent years
Investment in the health of populations Fighting Against HIV/AIDS and COVID 19 Support for health equipment and pharmaceuticals	Protection of biodiversity Minimal impact on biodiversity	Equal Employment opportunities No concern on equal employment opportunity		Investment in innovations Customer-driven product innovations and modifications	Shareholders' influence Influential shareholders in strategic decisions
Help for NGOs and similar associations Minimal Collaboration Work with NGOs Assistance in case of natural and human-made disasters Support and Participation in the recent war Rehabilitation works after the War	Impact Measurement Poor practice in self-measurement and reporting of environmental impacts The nature of production technologies and renewable energies Firms differ in the production technologies No renewable and alternative energy Awareness of firm community High awareness of the firm community	Employees' diversity The firms being workplaces for diversified workforce Help in times of hardship Good practices in times of hardship		Product accessibility Problem of Product accessibility	